

Abbreviated Unaudited Accounts for the Year Ended 31 October 2009

for

Caberfeidh Electrics Limited

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COMPANIES HOUSE

Caberfeidh Electrics Limited

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for the Year Ended 31 October 2009**

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Caberfeidh Electrics Limited
Company Information
for the Year Ended 31 October 2009

DIRECTORS: J MacKenzie
Mrs M MacKenzie

SECRETARY: Mrs M MacKenzie

REGISTERED OFFICE: 2 Heatherfield
Portree
Isle of Skye
IV51 9NE

REGISTERED NUMBER: 257325 (Scotland)

ACCOUNTANTS: Campbell Stewart
MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

Caberfeidh Electrics Limited

**Abbreviated Balance Sheet
31 October 2009**

	Notes	31.10.09 £	£	31.10.08 £	£
FIXED ASSETS					
Tangible assets	2		39,696		29,918
CURRENT ASSETS					
Stocks		18,875		23,716	
Debtors		22,974		41,861	
Cash at bank		145,444		99,803	
		187,293		165,380	
CREDITORS					
Amounts falling due within one year		72,765		79,404	
NET CURRENT ASSETS			114,528		85,976
TOTAL ASSETS LESS CURRENT LIABILITIES			154,224		115,894
PROVISIONS FOR LIABILITIES			5,677		1,794
NET ASSETS			148,547		114,100
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Profit and loss account			147,547		113,100
SHAREHOLDERS' FUNDS			148,547		114,100

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2009.

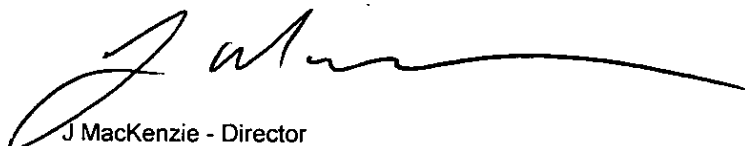
The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 2 August 2010 and were signed on its behalf by:


J MacKenzie - Director

Caberfeidh Electrics Limited

Notes to the Abbreviated Accounts for the Year Ended 31 October 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Profit is recognised on long-term contracts, if the final outcome can be assessed with reasonable certainty, by including in the profit and loss account turnover and related costs as contract activity progresses. Turnover is calculated by reference to the value of work performed to date as a proportion of the total contract value.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance
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Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different to those in which they are included in the company's accounts. Deferred tax is recognised in respect of all timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws in balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2008	57,456
Additions	27,890
Disposals	(22,959)
At 31 October 2009	62,387
DEPRECIATION	
At 1 November 2008	27,537
Charge for year	9,669
Eliminated on disposal	(14,515)
At 31 October 2009	22,691
NET BOOK VALUE	
At 31 October 2009	39,696
At 31 October 2008	29,919

Caberfeidh Electrics Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 October 2009**

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:
Number: Class:

1,000 Ordinary

Nominal
value:
£1

31.10.09
£
1,000

31.10.08
£
1,000

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Caberfeidh Electrics Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.


In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 October 2009 on pages three to seven from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 October 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Campbell Stewart
MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

2 August 2010